ID: CCA_2009011510125351 Number: **200910048** Release Date: 3/6/2009

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UILC: 481.00-00

From:

Sent: Thursday, January 15, 2009 10:13:02 AM

To: Cc:

Subject: RE: 481 adj

If the 481(a) adjustment is negative (a decrease in taxable income, which this change probably is), it is taken into account in one year. If it is positive, it is spread over 4 years.